

SCHEDULE 20

RELIEF FOR ACQUISITIONS BY PUBLIC BODIES AND HEALTH BODIES

Relief for acquisitions by certain health service bodies

- 2 A land transaction is relieved from tax if the buyer is any of the following—
- (a) a Local Health Board established under section 11 of the [National Health Service \(Wales\) Act 2006 \(c. 42\)](#);
 - (b) a Special Health Authority established established under section 22 of that Act;
 - (c) a National Health Service Trust established under section 18 of that Act;
 - (d) a person specified for the purposes of this paragraph by the Welsh Ministers by regulations.